

GOVERNMENT OF ANDHRA PRADESH

A B S T R A C T

Reconciliation of Departmental figures with those booked in the Treasuries and the figures booked in the Accountant General's Office – Responsibility of the Drawing Officers, Chief Controlling Officers and Treasury Officers– Further orders – Issued.

**FINANCE (TFR) DEPARTMENT**

G.O.MS.No. 42

Dated:13.04.2015

Read the following:-

1. G.O.Ms.No.277, Finance&Planning (FIN.WING.ACCTS)Department,dated:06.06.1990
2. G.O.Ms.No.507, Finance(TFR)Department,dated:10.04.20002
- 3.From the Sri Pravindra Yadav, IA&AS., Accountant General (A&E) A.P. Hyderabad D.O.Lr.No. AG(A&E)/TM(A/cs)II/U.I/32-2/2014-2015/118969,dated:26.09.2014 and dated:2.3.2015.
4. U.O. Note. No.1241/36/TFR/2015-1, Finance(TFR)Department, dated: 05.03.2015.

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**ORDER :**

According to para 16 of the A.P. Budget Manual, every Chief Controlling Officer should watch the progress of expenditure continuously, and for this purpose, he/she should require of actual expenditure during the previous month and figures of actual expenditure during the previous month and the liabilities incurred but not yet paid. Each disbursing officer should therefore maintain a register in Form B of disbursements and liabilities. As soon as a bill is cashed at the treasury it should be posted in the appropriate columns of the register against the district treasury in which the payment is made. The Disbursing Officer and the Chief Controlling Officer shall reconcile the figures of expenditure with those booked in the treasury by sending their clerks to the District Treasury and they should see that this reconciliation work is completed not later than the 4<sup>th</sup> of the each month for the expenditure incurred in the previous month. The Chief Controlling Officer should consolidate the totals of his own expenditure and that shown in the extracts from the registers of the subordinate Controlling Officers and he/she should send a clerk of his/her office to the Accountant General's Office with the departmental registers quarterly on a date to be fixed to each department by the Accountant General.

2. In the G.O. 1<sup>st</sup> read above, Government directed that
  - The treasury shall prescribe a date on which each Drawing Officer shall reconcile his figures of receipts and accordingly the Drawing Officers shall reconcile monthly figures with the treasury or Pay and Accounts Officer as the case may be.
  - Unless the reconciliation for the previous month is completed before 4<sup>th</sup> of the succeeding month, the salary of the Head of office shall not be allowed to be paid for the following month.
  - The salary of the concerned officer who is responsible for reconciliation work in the CCO Office, shall not be allowed to be paid by the Pay and Accounts Officer for the second month in the next quarter if a certificate of reconciliation with Accountant General's figures is not furnished to the Pay and Accounts Officer.

P.T.O.

- The Treasuries and the Pay and Accounts Office shall furnish the list of Officers who fail to reconcile the figures with the treasuries to the concerned Heads of Departments for information. The treasuries and the Pay and Accounts Office shall maintain a register showing the dates on which the Drawing Officers shall reconcile the figures of receipts and expenditure, the dates on which the reconciliation was made by the officers and shall verify the correctness of the certificates furnished by the Drawing Officer along with the pay bills.
3. In the G.O.2<sup>nd</sup> read above, Government while reiterating the orders issued in the G.O.1<sup>st</sup> read above, further ordered that no Treasury Officer shall permit any amount to be drawn by the concerned D.D.Os after 10<sup>th</sup> of the month until and unless the Reconciliation of Accounts (all kinds of Receipts and Expenditure figures) upto the previous month is completed and the certificate to that extent is appended to the Bills.
  4. In the reference 3<sup>rd</sup> read above, the Accountant General (A&E) A.P. Hyderabad has informed that a total of 329 Reconciliation Certificates per month (Receipts-67 and Expenditure- 262) are due from various CCOs. A scrutiny of RCs due to the end of 31<sup>st</sup> December 2014 reveals that 1282 RCs in respect of A/cs from June 2014 to September,2014 are due to be received by his Office. He has requested to direct all the Chief Controlling Officers to reconcile the receipt and expenditure figures with those recorded in A.G. books of account in order to facilitate timely reconciliation.
  5. In the reference 4<sup>th</sup> read above all the Departments of Secretariat are requested to issue instructions to the Heads of Departments/ Chief Controlling Officers under their administrative control with a direction to complete the reconciliation work both receipts and expenditure by 20.03.2015
  6. Government after careful review of the matter with reference to the progress of reconciliation of accounts hereby reiterates that the orders issued in the G.O.s 1<sup>st</sup> and 2<sup>nd</sup> read above and order further that the said orders shall be effectively enforced by all Treasury Officers / Pay and Accounts Officers and the HODs/DDOs to complete the reconciliation work in time lines as prescribed by the Accountant General.
  7. All the Treasury Officers are directed to furnish Reconciliation Status report of all departments upto the preceding month as annexed to this order to the Director of Treasuries and Accounts/Pay and Accounts Officer, A.P., Hyderabad by the end of the each month.
  8. The salary of the Treasury Officer for the next following month shall not be allowed who fails to furnish the Reconciliation Status report. Any deviation in this regard will be viewed seriously.
  9. The Director of Treasuries and Accounts and the Pay and Accounts Officer, A.P., Hyderabad shall furnish compliance report in this regard to Government every month.
  10. All Heads of the Departments are requested to initiate suitable measures to hoop the reconciliation of receipts and expenditure at all levels upto date.

11. The Secretariat Departments shall ensure that these orders should be followed scrupulously.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

**AJEYA KALLAM**  
**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

All the Special Chief Secretaries/Principal Secretaries/Secretaries to Government,  
A.P.Secretariat.

All Departments of A.P. Secretariat.

All Heads of the Departments of A.P. State.

All the Collectors and District Magistrate in the State.

The Director of Treasuries and Accounts, A.P. Hyderabad.

The Pay & Accounts Officer, A.P. Hyderabad.

The Director of Works Accounts, A.P. Hyderabad.

The Deputy Financial Adviser, Finance (Works & Projects).

The Secretary, A.P. Public Service Commission, A.P. Hyderabad.

All District Judges in Andhra Pradesh State.

The Registrar of High Court of A.P. Hyderabad.

The Registrar of A.P. Administrative Tribunal, Hyderabad.

All District Treasury Officers in the A.P. State.

All the Chief Executive Officers of ZillaParishads in the A.P. State.

All the District Educational Officers in the A.P. State.

The Secretaries of ZillaGrandhalayaSamsthas through the Director of Public Libraries, A.P. Hyderabad.

All Registrar of all the Universities in the A.P.State.

Copy to the Accountant General (Audit) Andhra pradesh&Telangana States, Hyderabad.

Copy to the Accountant General (A&E) Andhra Pradesh &Telangana States, Hyderabad

//FORWARDED:: BY ORDER//

SECTION OFFICER

**Annexure**

**Status report on Reconciliation of Departmental Accounts for the month of xx/xxxx.**

Name of the Treasury Officer:

Date:

Office Address:

District:

Number of D.D.O.s under the control of the Treasury Officer	Number of D.D.O.s submitted reconciliation statements upto 4th of the month	Number of the D.D.O.s not submitted reconciliation statements upto 4 <sup>th</sup> of the Month ( List enclosed)	Number of Reconciliation Certificates issued by the Treasury Officer	Number of reconciliation statements pending with the treasury Officer (List enclosed)	Reasons for pendency

Signature of the Treasury Officer  
with Office Seal